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A REPORT ON THE STATE UNIVERSITY OF NEW YORK BUDGET DEVELOPMENT-PREPARATION PROCESS, WITH FOCUS ON THE FOUR-YEAR COLLEGE LIBRARY

State University of New York
College at Brockport
Drake Memorial Library

December 1979

Submitted by
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This paper provides background information for State University of New York librarians, in particular those in the four-year colleges, concerning the budget preparation-implementation process. Included is a step-by-step summary of that process, in the form of timetables illustrating a) the interrelationships between the executive and legislative units of state government, SUNY Central Office, local-campus administration, local-campus departments, and other separately funded units; and b) the relationship between the local-campus administration and the local-campus library.

INTRODUCTION

The period of the late 1950's and 1960's was one of expansion: expansion of enrollments, facilities, and resources. It has been referred to as the golden years of higher education. However, by the mid-1960's signs of trouble began to appear, and the "new depression in higher education," as Earl Cheit referred to it, had arrived. While interrupted by a brief period of unexpected enrollment increase, higher education has entered a period marked by increasing costs, increasing competition for limited funds, declining enrollments, and, in the public sector, greater accountability for the use of those funds to a public grown weary of escalating governmental costs and taxes.

As fiscal belt tightening has become a way of life, as levels of expenditure are being held steady or even shrinking, it becomes increasingly important for all college and university constituencies to become better informed of the processes and procedures by which available resources are allocated.

As Murray Martin states:

> Everything that is done in an academic institution is paid for. If it is paid for by running into debt, sooner or later that debt must also be paid. If it is sizeable, the results may be bankruptcy, which has happened disturbingly often recently, or drastic cuts in programs at which those who caused the overdraft are the most likely to express bewilderment (1978, p. 17).

As a means of maintaining fiscal health, categories and amounts of expenditures which appear necessary to maintain an institution's programs are provided in summary form in a planning document - the budget. Put another way, the budget is a "fiscal expression of policy." (SUNY Senate Budget Committee, 1977, p. 13). Seen thusly,

the budget represents a type of control setting limits on available resources for achieving institutional goals and objectives.

To the individual the budget may be seen in the narrow perspective of particular activities and programs. It may be seen, when funds are insufficient, as frustrating particular needs. Regarding the library, Martin states, "Unit or department heads view the budget in terms of their share in the activities of the library. This tends to result in the question, how will the budget affect my department? Senior administrators frequently perceive such an attitude as selfish and may label it irresponsible in contrast . . . to the broad view of the administrator." (1978, p. 10). A particularistic perspective can only result in argumentativeness and conflict in the discussion and planning of library programs.

In addition to the need for understanding of library-wide goals and the relationship of unit programs to those goals, and their cost, librarians need to become better informed of a resource allocation process that is subject to controls imposed by both those inside and outside their institution who have responsibility for providing funds.

For these reasons, as well as the fact that, in the past, the Board of Trustees and the Chancellor of the State University of New York have repeatedly endorsed faculty consultations on budget matters urging the presidents to "take all necessary steps to insure that faculty . . . are actively involved in the . . . budget process" (Boyer, 1975), librarians as faculty[1] should seek equal participation.

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[1] According to the State University of New York: Policies of the Board of Trustees, Article II (Definitions).
section (i), The academic staff is "comprised of those persons having academic rank or qualified academic rank (1977, p.1) and section (j) Academic rank is defined as "Rank held by those members of the professional staff having titles of professor, associate professor, assistant professor, instructor and assistant instructor, including geographic full-time faculty members having such titles, and rank held by members of the professional staff having titles of librarian, associate librarian, senior assistant librarian, and assistant librarian" (1977, pp.1-2).

Chancellor Boyer stated in a memorandum (vol. 75, no. 8, April 17, 1975) to the Presidents of the State University of New York, that:

> "... we're now involving various University-wide constituency groups - students, faculty, alumni, council and board representatives in budget discussion. This process is essential, I'm convinced, not only to assure full participation but, also, because we must all work together to interpret and promote the budget later on."

As a result, a SUNY Senate Budget Committee was established. This committee has recommended the establishment of local campus budget committees providing "the practical means by which faculties can conduct consultation on budget matters" (SUNY Senate Budget Committee, 1977, p. 2).

While the faculty's participation in budget matters is limited to an advisory role, this circumstance, according to the SUNY Senate Budget Committee, should not discourage the faculties from actively and properly expressing the opinions and points of view their peculiar position in the university community engendors (1977, p. 3).

The purpose of this paper, therefore, is to provide background information for State University of New York librarians, in particular those in the four-year colleges, concerning the budget planning and preparation processes in order that they might - a) become better informed of that process in the library; b) better understand the inter-relationships between the local campus, SUNY Central Office, and the executive and legislative branches of state government; and c) seek a more active role in campus-wide consultation processes.

A point that should be kept in mind while reading this report is the sometimes proscriptive nature of the budget preparation process, i.e., the imposition of guidelines by agencies outside the library, and the limiting effect these guidelines have on the

library director's ability to plan and adjust.[2] Certain expenditures and costs may be mandated and must be reflected in the local library budget, while means of compensating for such guidelines may also be prescribed. For example, funds may not simply be transferred from one account to another to augment shorted funds.

Secondly, while fiscal control is limited, it is not absent on the local campus library level. Discretion in certain areas of expenditures does remain, i.e., the distribution of funds between certain services is determined locally as is the decision to allocate monies for the development of computerized data-base systems, and the balance between book and serial publication purchases.

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[2] To illustrate, for the fiscal year 1979-1980, the Governor's guidelines provided no campus-wide increase in such areas as Temporary Services, Equipment Replacement or improvement in Supplies and Expenses, while there can be very minor increases associated with the increased cost of rechargeable services and Supplies and Expense price increases (memorandum, Office of the Controller to the Library Director, SUNY College at Brockport, February 5, 1979); for the same fiscal year, guidelines issued by the Division of the Budget call for expenditure ceilings and personnel targets for each agency, and close monitoring of agency performance in attaining these targets. It is further noted that "If without sufficient cause an agency fails to meet its periodic fiscal or personnel targets, the Division of the Budget will immediately assume administration of a vacancy freeze on a position-by-position basis (Budget Bulletin, B-1052, April 25, 1979).

Following is a step-by-step summary of the budget preparation-implementation process, in the form of timetables illustrating a) the interrelationships between the executive and legislative units of state government, SUNY Central Office, local-campus administration, and local-campus departments and other separately funded units; and b) the relationship between the local-campus administration and the local-campus library.

As has already been noted, the budget is the fiscal expression of policy. For the State University of New York, policy is defined and articulated by means of the Master Plan, which is developed every four years, with annual progress reports and revisions. The Master Plan identifies specific objectives and the working goals necessary to accomplish the University's objectives. "SUNY's annual budget is, then, a request for operation and capital funds which may be required for a fiscal year to accomplish the 'Master Plan's' objective/schedule" (State University of New York Faculty Senate Budget Handbook, p. 9, 1977).

TIMETABLE I[3]

January

A. The governor is required to prepare and submit an annual budget to the legislature prior to February 1 of the fiscal year in which the funds to be budgeted will be expended. Article VII, Section 1 and 2 of the New York State Constitution empowers the governor to require each state department and agency to submit an annual budget estimate.

There are three[4] types of budget which are submitted by the governor to the legislature.

1. Regular Budget - The Regular Budget provides funds for state departments and agencies for the fiscal year (For New York - the fiscal year begins on April 1 and ends on March 31).

2. Deficiency Budget - The Deficiency Budget consists of requests for funds to meet expenses already incurred or anticipated but for which an insufficient appropriation currently exists - for the current fiscal year, i.e., the one currently in effect.

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[3] This summary of the SUNY - State budget preparation-implementation process is obtained from a) the State University of New York Faculty Senate Budget Handbook (1977), and b) information provided by the Controller, State University of New York, College at Brockport (December 1979).

[4] The Capital Budget development process, which follows a timetable similar to that of the Operating Budget, and takes its form, as well, from the University's "Master Plan," is not covered in this paper.

3. Supplemental Budget - The Supplemental Budget consists of requests for funds for items not included in the regular budget request - for the next fiscal year - considered of such an urgency to require immediate consideration.

B. The legislature's fiscal and higher education committees hear testimony on the proposed budget for the upcoming (three months hence) fiscal year. The legislature also deals with Deficiency Budget requests, i.e., a funding of expenses for which an insufficient appropriation exists for the current fiscal year (the fiscal year now in effect).

C. Each local campus begins the development of Supplemental Budget requests, i.e., funds for items which were not included or known at the time the regular budget request was submitted for the coming year (three months hence).[5]

February

A. After the governor's budget request has been submitted, the Chancellor testifies before appropriate legislative committees concerning SUNY's budget request for the forthcoming fiscal year, to begin on April 1.

B. By this time local campuses have formal notice of what the governor is proposing in the forthcoming budget. From information provided in the current budget request, campus personnel involved in local budget preparation are alert to implications for the following year's budget, although local campuses do not actually begin the budget review process for the next fiscal year until May.

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5 These requests must be of such an urgency as to require immediate consideration. Items for inclusion must not have been previously included in the budget request which has already gone through the review process.

C. Since the governor's budget request for the forthcoming fiscal year (to begin on April 1) may reflect alterations in the original SUNY budget proposals,[6] adjustments may be necessary. At this time broad policies, guidelines, and levels of support may be established by the Governor, the Division of the Budget, Board of Trustees, and the Chancellor. Local units may make adjustments according to the guidelines.

March:

A. The Legislature normally completes its work on the forthcoming budget (to begin on April 1) in late March, and makes appropriations.

B. The Executive Office begins to negotiate any Supplemental Budget requests with the Legislature.

C. SUNY submits Certificates of Allocation to the Director of the Budget. The Certificates are detailed listings of funds by major purpose and object of expense for each local campus. Also included is a listing of line-item positions. Once approved, these allocations describe in detail the appropriation just passed by the Legislature.

D. The Council of Presidents meets with the Chancellor to discuss conditions and guidelines which may affect the following years budget request.

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[6] While the legislature may not support the governor in all the proposals contained in the budget, it generally accepts most of the governor's planned expenditures. While disagreements arise, compromises are affected and a budget is finally adopted.

April:

A. The Chancellor advises each campus president of the preliminary budget target and guidelines to be used in developing the following fiscal year's budget (following the fiscal year beginning on April 1). The guidelines are fairly specific regarding such items as new programs, enrollment figures, new buildings, etc.

B. Local campuses begin developing preliminary budget requests for the fiscal year which begins some twelve months later. The local campus Budget Officer or Business Officer provides instructions to Deans, Department Heads, and other unit administrators on the preparation of the units budget for the next fiscal year (following the fiscal year beginning on April 1). The guidelines may reflect policy decisions which have been developed locally.

C. By this time SUNY Central Office has developed guidelines related to programs, dollar amounts, and enrollments which local campuses are to follow.

May - June:

A. Various representatives from the local campuses meet with SUNY Central Office for hearings on the proposed operating budgets for the following fiscal year. These hearings are important; and constituency consultation and input are most appropriate at these meetings.

B. While the Legislature may be required by law to act on the Supplemental Budget during April, this usually occurs in June. Experience has shown this to be among the last items of the legislature session.

July:

A. Following the May-June hearings, the Chancellor meets with various groups and individuals (Council of Presidents, Faculty Senate Executive Committee, statewide student government leaders) to discuss the formulation of SUNY's proposed budget for the following

fiscal year. These discussions are usually in broad terms and on general policies, focusing on those which have been discussed primarily in May - June.

B. A set of final budget targets is given to the local campuses, along with guidelines and forms as required by the Director of the Budget. At this point, SUNY Central Office and local campuses must now attempt to reconcile previous planning of April, May, and June with the final budget targets and guidelines.[7]

C. SUNY Central Office takes the aggregate of its budget preparation to date, examines the Division of the Budget's guidelines and forms, to determine if SUNY is in compliance.[8]

August:

During this period, each campus submits its final budget request, after having reviewed the guidelines, targets, and forms from the Division of the Budget.

September:

A. The Chancellor presents a preliminary report on the SUNY budget request to the Board of Trustees.

B. The Board of Trustees reviews the budget request, and makes adjustments they consider appropriate.

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[7] In spite of the overriding importance of the final budget targets, guidelines, and forms given to the local campuses by the Governor and the Division of the Budget, and the prospect of differences between the targets and guidelines and any recommendations made by SUNY Central Office and local campuses, SUNY cannot wait for the issuing of the Executive Department's guidelines. It would not have sufficient lead time in which to prepare its budget.

[8] At this point, the Chancellor's Office may meet with the Division of the Budget to determine if the budget is in accord with the latter's guidelines.

C. Individual campus budget requests are now forwarded to the Director of the Budget. Informal hearings are held with selected personnel from local campuses and SUNY Central Office.[9]

October - November:

A. The Chancellor takes the reworked university-wide budget request to the Board of Trustees for action. Discussion is normally policy oriented rather than local-campus oriented. However, the Board of Trustees could make adjustments again, as they did in September.

B. The Division of the Budget reviews all proposed budgets and begins the work of putting together the coming fiscal year's Executive Budget.

C. As the Governor is now able to view statewide needs, and make necessary adjustments in the budget request, he may inform the Chancellor and the Board of Trustees as to the size of the Executive Budget recommendations for SUNY.[10]

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9 Personnel involved in these hearings include the Chief Budget Examiner for SUNY in the Division of the Budget, SUNY Central Office personnel, and appropriate local campus staff.

10 There is a precedent for this kind of informing process. In 1976 the Governor did advise the Chancellor of budget reductions included in the Executive Budget request. SUNY was then able to influence some of the particulars of the Executive Budget request.

After the Legislature has appropriated the necessary funds to implement the new fiscal year's budget, the Division of the Budget allocates the funds to the various state agencies and their units. For SUNY, this means that funds will be allocated on the basis of expenditures by Major Purpose and Function which is further broken down by Object.

The president has the authority to arrange for the distribution of funds by object among the various campus units, including the library.

A. By major purpose and function is meant a cost classification which groups departments or areas of like function under the following categories:

1. Instruction and Departmental Research

   Defined as:

   Instructional programs for students pursuing regular courses of study which lead to a college degree, whether offered on campus or off campus.

2. Organized Research

   Defined as:

   Specially budgeted or financed research.

3. Extension and Public Service

   Defined as:

   Education and other activities designed to serve the general public as opposed to enrolled students.

4. Academic Support Services

   Defined as:

   Activities providing a laboratory experience for students and which incidentally create goods or services which can be sold

on campus or to the general public. Any separately organized libraries, both general and departmental, Educational Communications, and other Organized Activities related to Educational Programs are included as part of Academic Support Services.

5. Student Affairs and Student Aid

   Defined as:

   Services to the student body as a whole, e.g., counseling, guidance, health services, placing, etc.

6. Institutional Support Services

   Defined as:

   Maintenance and operation of academic and administrative lands and buildings. Included are Plant Maintenance, General Institutional Services, and General Administration.

7. Auxiliary Enterprises

   Defined as:

   Enterprises which are operated primarily for service to students and staff and which are intended to be self-supporting (residence halls) and charging fees directly related to the service provided.

8. Programs for Disadvantaged

   Defined as:

   The Educational Opportunity Program

B. By <u>object</u> is meant cost classification that groups funds by object of expenditure under the following categories:

1. Personnel Service (Permanent Position)

   Defined as:

   Salaries and wages of persons appointed to authorized, permanent positions.

2. Temporary Service

   Defined as:

   Salaries and wages of persons appointed on a part-time and/or temporary basis to non-appropriated positions.

3. Supplies and Expenses

   Defined as:

   Supplies, materials, travel, consultants, acquisitions, and contract services.

4. Equipment

   Defined as:

   Items that cost $25.00 or more and have a life expentancy of a minimum of two years.

5. Recharges

   Defined as:

   Services provided by the local campus which are then billed back to the user department: telephone service, computer service, photo-copying and duplicating service, and central-storehouse service.

To illustrate, the State University College Library at Brockport, which in terms of Major Purpose and Function, is placed within Academic Support Services, received approximately $660,000.00[11] for the 1979-1980 fiscal year, allocated by object of expenditure in the following manner.[12]

1. Temporary Services (Including clerical, plant maintenance, student, and other categories of Temporary Services)	$ 88,000.00
2. Supplies and Expenses (Including office supplies, petty cash, data processing supplies, common carrier, food and lodging, registration and conference fees, shipping, equipment rentals, data processing rentals, binding, and other contracts)	$ 95,535.00
3. Equipment (Including library acquisitions)	$463,542.00
4. Recharges (Including storehouse services, telephone service, postage, general support services, and state auto)	$ 17,600.00
Total	$664,677.00

[11] Figures are taken from a "Departmental Expenditure Report" for the fiscal year 1979-80, prepared by the SUNY Central Office, for the State University College Library at Brockport. December 1979.

[12] While "Personnel Services (Permanent Positions)" are a part of the regular budget, after lines are assigned, local campus central administration assumes responsibility for management of permanent personnel budget. Also, there is no library management discretion over unspent surpluses.

What control does the local campus have regarding the allocation and distribution of funds? According to the SUNY Senate Budget Committee:

> "Once money is allocated to the campuses, various kinds of controls over their use manifest themselves - Division of the Budget, Audit and Control, Office of General Services, Central Administration, etc. The manifold monitoring devices and controls exercised by these State agencies over local units are extensive. One of the net results, of course, is diminished autonomy for SUNY's local campuses. It is a frustrating fact of life that many people at local units do not realize, and that is, they are far from being free to develop and operate their campuses with a significant degree of local control ... (State University of New York Faculty Senate Budget Handbook, 1977, p. 17).

While there are extensive controls placed on the use of funds by local campuses, there is also some local flexibility in the final allocation process. For example, a President may increase or decrease a Major Purpose and Function allocation by up to five percent of the original amount.

To illustrate, if a particular campus unit's budget for Extension and Public Services was $10,000 and its budget for Organized Research was $50,000, an amount up to $2,500 could be taken out of, or added to Organized Research, but only $500 could be transferred to, or withdrawn from, Extension and Public Services.

Regarding budget allocations by Object of Expenditure, the transfer of funds between personnel services (both permanent or temporary) and non-personnel accounts (equipment or supplies and expenses) cannot be accomplished without approval of the Division of the Budget. Local campus units may, however, transfer funds between non-personnel Objects in like amounts, e.g., $1,000 could be withdrawn from the equipment

allocation and placed in the Supplies and Expenses account.

The process of preparing the budget is a continuous one, beginning some twelve months before implementation. By April when the fiscal year begins, the local-campus Budget Officer, or Business Officer, is providing instructions to Deans, Department Heads, and other unit administrators on the preparation of the budget for the following fiscal year.

TIMETABLE II[13]

January - February

A. For the library the final budget preparation process begins in January, as it does for other departments and separately funded units. By mid-January budget requests have been developed along program lines, following meetings of unit heads with their respective deans, directors, or other administrative officers.

B. By the end of the month, the Library Director, along with Deans and other unit Directors, meets with the College Provost to develop the budget request for all units of the academic wing.

C. By mid-February, the College Provost aligns the budget request for the academic wing, with guidelines established in the Governor's budget message.[14]

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[13] The following timetable was determined in part by the Office of the Provost, State University of New York, College at Brockport (Memorandum, December 11, 1979); and the library administration, Drake Memorial Library, State University of New York, College at Brockport. It should be noted that the timetable is not rigidly adhered to, nor is it one necessarily followed by other four-year college campuses. It does provide information, however, concerning steps taken in the preparation of the library's budget, and it shows the relationship of the library to local-campus administration, SUNY Central Office, and the executive, as well as legislative branches of State government.

[14] By this time the Governor has submitted the budget request for the fiscal year to begin on April 1. Hence, there is some indication as to what the guidelines might be for the following fiscal year.

D. By February 16, Departmental Budget Request Forms must be submitted to the appropriate Vice-President for April 1 budget allocations. Guidelines issued by the Governor are included and must be reflected in each departmental or separately funded units (including the library) request form.

March.

A. The Library Director receives the Budget Allocation for the current fiscal year from the local campus Controller. Allocations are presented in terms of Objects of Expenditure, excluding Personnel Services (Permanent Positions).

April:

A. During this time, the Head of Acquisitions presents the library's book budget for the current fiscal year for approval by the Library Acquisitions Council. Included are figures for academic departmental allocations (determined by a formula process), services and subscriptions, non-departmental allocations, and special programs.

B. The Head of Public Services submits a report to the Library Director for expenditures for the previous fiscal year's expenditures for Temporary Service Employees, and projects expenditures for the current fiscal year.

May:

A. The Library Director submits the preliminary budget request, for the forthcoming fiscal year, to the local-campus Budgeting or Business Officer. This budget request must conform with any guidelines established by SUNY Central Office.

For example, in the preliminary budget request for 1980-1981, the following guidelines were presented by SUNY Central Office.

1. A ten percent increase for library acquisitions.

2. A four percent increase for OCLC services (This amount to be deducted from the increase for acquisitions).
3. A fifteen percent increase for library temporary service to cover anticipated increases in the minimum wage.
4. No more than a seven-and-one-half percent increase in any other category.

CONCLUSION

The purpose of this report has been to provide an overview of the budget preparation-implementation process for academic librarians, and, in particular, librarians in the SUNY four-year colleges.

I have also sought to demonstrate a need for better understanding, on the part of academic librarians, of library-wide goals and purposes, and the concomitant relationship of unit programs to these goals, purposes, and cost, as well as illustrate a resource allocation process that is subject to controls imposed by those inside and outside the local campus by those who have responsibility for providing those resources.

Regarding controls, while there is some local-campus flexibility in determining resource allocations, intrusion into the decision-making process by the branches of state government as it relates to the budget is clearly in evidence. This intrusion is not always at the system-wide level, but is directed at the local-campus unit level.

To illustrate, Leif Hartmark (1975) p. 53)[15] states that:

> "SUNY is required by law to submit campus-by-campus budget requests to the [Division of the Budget] and the Legislature and

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15 Leif Hartmark, Accountability, Efficiency and Effectiveness in the State University of New York. (New York: Institute for Public Policy Alternatives, 1975), p. 53.

> the State Budget Act appropriates funds to SUNY on a campus-by-campus basis. The advantages of campus-by-campus budget review are that it provides for more state control and accountability and it affords a detailed analysis of budget requests in terms of the unique missions and funding patterns of each campus. SUNY Central Administration has the responsibility for coordinating the campus budget submissions and developing a system-wide summary for review by the SUNY trustees, [Division of the Budget] and the Legislature."

While restricted to an advisory role, local-campus faculty participation in the budget preparation-implementation process has been sought. For this reason, both local-campus and system-wide committees have been established. Librarians must become better informed of the budget-making process, and to ensure maximum faculty participation, they should seek to become involved in that process as well.

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